

MAJOR STATE AND LOCAL TAXES IN MICHIGAN a)
FY 1983-84 TO FY 2000-01
(dollars in millions)

Fiscal Year	Personal Income Tax b)	Sales & Use Taxes	Business Taxes c)	Property Taxes b)	Local Income Taxes	Detroit Utility Users Excise Tax	Other State Taxes	Total Major State & Local Taxes	Total State & Local Taxes Per Capita (Actual \$s)	Per Capita Personal Income (Actual \$s)	S&L Taxes as a % of Personal Income
1983-84	\$3,884.7	\$2,242.3	\$1,638.7	\$4,648.0	\$327.7	\$54.4	\$1,365.6	\$14,161.4	\$1,565	\$13,260	11.8
1984-85	3,877.6	2,480.1	1,728.5	4,866.2	362.0	51.5	1,460.9	14,826.8	1,634	14,414	11.3
1985-86	3,770.7	2,673.9	1,918.2	5,100.1	373.6	56.5	1,546.5	15,439.5	1,691	15,423	11.0
1986-87	3,982.8	2,746.2	1,903.9	5,393.0	371.9	49.9	1,596.8	16,044.5	1,746	15,935	11.0
1987-88	4,261.0	2,863.7	2,111.0	5,789.6	387.9	50.4	1,736.9	17,200.5	1,866	16,891	11.0
1988-89	4,523.0	3,091.1	2,200.8	6,306.7	395.7	51.2	1,792.9	18,361.4	1,984	18,031	11.0
1989-90	4,726.8	3,145.2	2,151.9	6,863.6	393.5	56.3	1,857.6	19,194.9	2,062	18,823	11.0
1990-91	4,629.4	3,146.2	2,028.2	7,434.8	387.2	48.3	1,881.2	19,555.3	2,081	19,148	10.9
1991-92	4,865.9	3,218.1	2,132.3	7,846.1	400.7	50.6	1,989.2	20,502.9	2,165	19,916	10.9
1992-93	5,149.4	3,435.2	2,244.5	8,265.4	413.9	48.7	2,006.6	21,563.7	2,263	21,095	10.7
1993-94	5,494.3	4,500.4	2,491.8	7,128.7	456.8	53.6	2,114.3	22,239.9	2,320	22,459	10.3
1994-95	5,442.8	5,827.1	2,624.2	6,530.2	474.0	49.6	2,479.8	23,427.7	2,425	23,746	10.2
1995-96	5,846.5	6,206.5	2,704.2	6,971.7	496.6	48.9	2,630.4	24,904.8	2,557	24,247	10.5
1996-97	6,376.7	6,482.0	2,730.0	7,377.6	512.5	48.0	2,732.1	26,258.9	2,683	25,265	10.6
1997-98	6,775.4	6,776.6	2,809.9	7,831.4	545.9	49.5	3,047.0	27,835.7	2,835	26,567	10.7
1998-99	7,377.6	7,184.7	2,892.6	8,231.6	537.6	49.0	3,272.6	29,545.7	2,995	27,708	10.8
1999-2000	7,629.0	7,632.9	2,885.5	8,723.7	550.0	52.8	3,319.4	30,793.3	3,094	29,156	10.6
2000-01	7,265.6	7,685.9	2,586.0	9,356.2	520.2	50.3	3,361.3	30,825.5	3,085	29,727	10.4

Note: State government tax data are by State fiscal year (Oct.-Sept.); State and local property tax data are estimated on a State fiscal year basis, the Detroit utility users tax is on a July-to-June fiscal year, and local income tax data is on a calendar year basis.

- a) Does not include all local taxes. Local taxes not included are commercial forest tax, industrial and commercial facilities taxes, technological facilities tax, commercial housing facilities tax, enterprise zone facilities tax, neighborhood enterprise zone tax, mobile home trailer tax, iron ore specific tax, and county real estate transfer tax.
- b) The State provided homestead property tax credit, which is a refundable credit administered through the income tax, is shown as a property tax reduction in this table.
- c) Business taxes include the following State taxes: corporate income, financial institutions, single business, utility property (telephone and telegraph, railroad property, and car loaning), oil and gas severance, commercial forest, industrial and commercial facilities, insurance company, horse race wagering, and corporate organizations taxes.

Source: Department of Management and Budget, Comprehensive Annual Financial Report, various issues; Department of Treasury, Ad Valorem Property Tax Levy Report; and Senate Fiscal Agency.

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